

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 27TH FEBRUARY 2007 / 8TH PHALGUNA 1928

OP.No. 15423 of 2001(J)

PETITIONER:

**ACHAMMA KARUKAYIL , W/O. ABRAHAM CHACKO,
KARUKAYIL, KOLLODU P.O.,
KOTTAYAM. DT.**

**BY ADV. SRI.MATHEW JOHN (K)
SRI.BABY THOMAS**

RESPONDENTS:

- 1. STATE OF KERALA, REP.BY
THE DEPUTY COMMISSIOER OF AGRICULTURAL
INCOMETAX AND SALES TAX,
KOTTAYAM.**
- 2. THE SALESTAX OFFICER, 1ST CIRCLE,
SALESTAX OFFICE, KOTTAYAM.**
- 3. THE REGIONAL TRANSPORT OFFICER,
KOTTAYAM.**

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

**THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 27/02/2007, ALONG WITH WP(C) 18362/2003 AND CONNECTED CASES
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

K.BALAKRISHNAN NAIR, J.

O.P.No.15423 of 2001, W.P.(C).Nos. 18362 of 2003,
6508 of 2004, 14068 of 2004, 36036 of 2004,
36270 of 2004, 18449 of 2005, 32073 of 2005,
3746 of 2006, 12389 of 2006, 17426 of 2006,
29779 of 2006 & 33587 of 2006

Dated this the 27th day of February, 2007.

JUDGMENT

The writ petitioners in these writ petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim orders of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in O.P.No.434 of 1996 and connected cases. Accordingly, these writ petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority, claiming refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law, as expeditiously as possible.

MS

K.BALAKRISHNAN NAIR,
JUDGE.